

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 5753 of 1988

For Approval and Signature:

Hon'ble MR.JUSTICE J.N.BHATT

and

Hon'ble MR.JUSTICE C.K.BUCH

- =====
1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO

NAVSARI OIL PRODUCTS LTD

Versus

STATE OF GUJARAT

Appearance:

MR RD PATHAK for Petitioners

MR MG DOSHIT & CO for Respondent No. 3 & 4

MR PD JOSHI, AGP for Respondent No.1 & 2.

CORAM : MR.JUSTICE J.N.BHATT

and

MR.JUSTICE C.K.BUCH

Date of decision: 17/02/2000

ORAL JUDGEMENT(PER: J.N.BHATT, J)

The gist and genesis of the entire controversy between the parties, prima facie, manifested from the letter written to the petitioners by the Asstt. Industries Commissioner (Expansion) at Annexure :A/6, pertaining to the eligibility certificate for Sales Tax Incentive (Deferment) sought by the petitioners which is a limited company, having factory in a backward area and manufacturing Fatty Acids, Glycerine etc., which is also a registered dealer under the Gujarat Sales Tax Act, 1969 as well as under the Central Sales Tax Act, 1956.

2. After having considered the nature and type of the controversy emerging from the record and submissions raised before us, the ends of justice would be met by passing the following directions to respondent no.2 Industries Commissioner for State of Gujarat.

3. Respondent No.2 - Industries Commissioner for State of Gujarat is directed to reconsider and make valuation after affording an opportunity of being heard and submitting evidence to the petitioners in respect of additional amount of Rs. 4,26,579/ as claimed by the petitioners, on 11.2.1985, which came to be rejected by respondent no.2 by its letter dated 24.1.1986. The said letter itself speaks that the petitioners may make a representation before the General Manager, District Industries Centre, Valsad. Since the matter is very old, respondent no.2 is directed to carry out our directions within a period of three months from the date of receipt of the writ of this Court.

4. Before we conclude, learned Counsel Mr. Pathak for the petitioners submitted that directions should also be given that the valuation which is already made and which is undisputed valuation by the department, should not be reconsidered as there is no controversy about it. As such, this apprehension requires no further clarification as our directions are only pertaining to the additional claim of Rs. 4,26,579/. Obviously, therefore, further clarification is not warranted.

5. In the result, this petition is partly allowed in terms of aforesaid directions. Rule is made absolute accordingly. No costs.

*rawal